MR. A. S. DAMODARAN ASAN: *(a)* Yes.

(*b*) Accountant-General's Office, Excise Commissioner's Office and Assistant Excise Commissioner's Office.

(c) There are periodical audits of accounts and inspections of records by the Excise Commissioner, the Assistant Excise Commissioners and the Out-audit Branch of the Accountant-General's Office.

MR. K. K. CHELLAPPAN PILLAI: What are the medicines on which duties are levied?

MR. A. S. DAMODARAN ASAN: Those medicines which contain liquors or any intoxicating drugs above a certain limit.

PRESIDENT: Opium and wine, included in the homeopathic medicine.

MR. K. K. CHELLAPPAN PILLAI: Sir, opium when it forms a component of homeopathic medicine, is not opium at all because of its high potency.

MR. A. S. DAMODARAN ASAN: I am not sure, Sir.

PRESIDENT: In other words, the smaller quantity of opium that goes into the constitution of the medicine, the greater is the effect produced by the medicine as a whole. I take, that is what you mean?

MR. K. K. CHELLAPPAN PILLAI: Yes, Sir.

Ilmenite.

413. ❊ MR K. A. MOHAMED: Will the Government be pleased to state the number of tons of ilmenite exported during the course of 1946 from the State?

MR. A. S. DAMODARAN ASAN: 1,79,925 tons till the 15th July 1946.

Homeopathic practitioners.

414. ❊ MR. K. K. CHELLAPPAN PILLAI: Will the Government be pleased to state whether they are aware of the difficulties experienced by homeopathic practitioners who have to get medicines from outside the State by the enforcement of the present Excise Rules in the State and the consequent hardships experienced by the patients, and if so, what action has been taken by the Government so far or is proposed to be taken to redress the grievances?

MR. A. S. DAMODARAN ASAN: Some representations have been received for the removal of customs restrictions on the import of homeopathic medicines which are spirituous preparations. No case of hardship on account of such restrictions to the patients has been brought to notice. No steps have been taken to remove the restrictions for the above reason.

Articles exported to foreign countries.

415. ❊ MR. P. S. NATARAJA PILLAI: Will the Government be pleased to give:

(*a*) a list of articles with their quantity and value, produced in Travancore and exported to foreign countries through the port of Cochin; and

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